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EXTRAORDINARY

PART II—Section 3

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 1st November 1957

S.R.O. 3517.—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Hydraulic Brake Fluid) Rules, 1956, published with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 169-Customs, dated the 22nd December, 1956, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (HYDRAULIC BRAKE FLUID) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Hydraulic Brake Fluid) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means hydraulic brake fluid conforming to Indian Standard Specification I.S. 317 (1951), manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means diacetone alcohol imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be ninety-five naye paise per Imperial gallon of the goods shipped.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that the goods conform to the specification laid down in clause (b) of rule 2, and that a claim for drawback under section 43-B of the Act is being made; and

(b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 244.]

M. A. RANGASWAMY, Dy. Secy.

MINISTRY OF COMMERCE & INDUSTRY

NOTIFICATION

New Delhi, the 1st November, 1957.

S.R.O. 3518.—In pursuance of the "Explanation" to Item 5 in the Second Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), the Central Government hereby fixes the price of tea for the purpose of the said Item as Rs. 3.30 per pound.

[No. 20(1)Plant (A)/57.]

P. V. RAMASWAMY, Under Secy.